



COUNTY OF SAN DIEGO  
**Great Government Through the General Management System – Quality, Timeliness, Value**  
DEPARTMENT OF HUMAN RESOURCES

CLASS SPECIFICATION

CLASSIFIED

AUDIT-APPRAISER I	Class No. 005528
AUDIT-APPRAISER II	Class No. 005527
AUDIT-APPRAISER III	Class No. 005526
AUDIT-APPRAISER IV	Class No. 005530

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■ CLASSIFICATION PURPOSE

To perform audits on business firms to determine proper values of assessable personal property; and to perform related work.

■ DISTINGUISHING CHARACTERISTICS

Audit-Appraiser positions are allocated to the County Assessor's Office. Audit-Appraisers are certified appraisers who apply accounting and audit procedures and the California Revenue and Taxation Code in the discovery, records audit, and assessment of business and personal property. The Audit-Appraiser class series differs from the Appraiser series in that the latter researches, and determines the market values of both real and personal property for taxation purposes.

Audit-Appraiser I:

This is the first working-level class in the Audit-Appraiser class series. Under general supervision, incumbents perform audits on small firms following prescribed procedures. This class differs from the Audit-Appraiser II in that the latter uses independent judgment and more varied techniques in the examination and analysis of business and financial records.

Audit-Appraiser II:

This is the journey-level class in the Audit-Appraiser class series. Under general supervision, incumbents work independently, perform audits on progressively more complex commercial-industrial firms and exercise a high degree of judgment in methods and techniques used in determining assessable values of personal property. An Audit-Appraiser II may perform out-of-county audits.

Audit-Appraiser III:

This is the advanced journey-level class in the Audit-Appraiser class series. Under general supervision, incumbents perform difficult and complex audits of complex business firms that do not require extensive information systems and computer hardware knowledge. An Audit-Appraiser III may act as an audit team leader and perform out-of-county audits.

Audit-Appraiser IV:

This is the highest-level class in the Audit-Appraiser class series. Under general supervision, incumbents act as lead workers and perform complex audits of major scientific, computerized corporations, or nation-wide conglomerates to determine proper value of assessable personal property. This class differs from Audit-Appraiser III by its knowledge of computer hardware and software in highly technical and complex companies and the responsibility for independently handling appeals arising from such audits. This class differs from the Supervising Audit-Appraiser in that the latter carries out supervisory responsibilities while Audit-Appraiser IV performs the most difficult technical work and may lead an audit team.

■ FUNCTIONS

**The examples of functions listed in the class specification(s) are representative but not necessarily exhaustive or descriptive of any one position in the class(es). Management is not precluded from assigning other related functions not listed herein if such functions are a logical assignment for the position.**

Audit-Appraiser I/II:

Essential Functions:

1. Audits books of accounts, journals, ledgers, financial statements, income tax returns, physical inventory listings, invoices, and cost accounting records to verify status, costs, and dates of machinery, equipment, and other tangible asset acquisition.
2. Makes itemized appraisals of personal property.

3. Evaluates property tax statements submitted by taxpayer in light of existing appraisals and audits.
4. Interprets and applies appropriate provisions of the California Revenue and Taxation Code.
5. Reviews contracts, leases, consignments, and other agreements to determine legal ownership of property.
6. Evaluates and researches development costs and burden rates to determine products cost and value.
7. Extracts and analyzes appropriate information to verify that all business personal property is accounted for.
8. Modifies or adjusts assessed valuations to maintain equity and consistency in assessments.
9. Meets with business representatives to discuss findings of property audits.
10. Prepares and presents audit reports.
11. Tours sites and views fixtures and production processes to identify escapes using comparative knowledge of California Revenue and Taxation Code and Internal Revenue Code.
12. Appears as an expert witness before the Assessment Appeals Board and Courts.
13. Serves as a member of an audit team on audits of large, complex and high value commercial property or specialty industries.
14. Provides responsive, high quality service to County employees, representatives of outside agencies and members of the public by providing accurate, complete and up-to-date information, in a courteous, efficient and timely manner.
15. Participates in out-of-county audits.
16. Explains auditing and appraisal methods and determinations to taxpayers, subordinate employees, and other persons contacted during the course of work.
17. Assists real property appraisers in determining whether property should be classified as real or personal property.

Audit-Appraiser III:

Essential Functions:

All the functions listed above and

1. Performs difficult and complex audits of commercial and industrial firms.
2. Performs out-of-county audits.
3. Provides technical training and guidance to subordinate audit-appraisers on complex and large audits.

Audit-Appraiser IV:

Essential Functions:

All the functions listed above and

1. Audits the accounts of the largest high-tech corporations.
2. Assigns value to uncapitalized equipment that is owner-built, specially designed, and tooled for one time only application and is migratory.
3. Audits and appraises computerized systems and equipment.
4. Performs cooperative audits with other counties of major conglomerate, utility, or scientific corporations.
5. Leads audit teams on audits of the largest corporations and presents audit report findings along with supportive documentation of cost and valuation determinations.
6. Meets with corporate controllers, tax representatives, and attorneys to explain and discuss audit findings.
7. Writes appeal responses and provides expert witness testimony before the Assessment Appeals Board and Courts.
8. Appears as Assessor's Advocate in some Assessment Appeals.

## ■ KNOWLEDGE, SKILLS AND ABILITIES

### Knowledge of:

- Appraisal principles and methods applicable to commercial property, equipment, and supplies.
- Accounting systems used in large and small industrial and commercial corporations, partnerships, and individual proprietorships.
- California Revenue and Taxation Code.
- EDP accounting system concepts and audit controls.
- Applicable court cases and opinions of counsel.
- County customer service objectives and strategies.

### Audit-Appraiser II, III, and IV (in addition to the above):

- Management Information Systems (M.I.S.), hardware, and standard software used in business accounting.
- Assessment appeal procedures.

### Skills and Abilities to:

- Analyze accounting records and financial statements.
- Apply commercial appraisal principles to business property and equipment.
- Apply standard and acceptable audit techniques, including use of statistical and data processing tools.
- Prepare complete and detailed schedules, working papers, and audit reports.
- Perform assessment appeal investigations.
- Provide expert witness testimony in hearings or in court.
- Perform out-of-county audits.
- Establish and maintain effective working relationships with those contacted in the course of work.
- Communicate effectively orally and in writing.
- Establish effective working relationships with management, employees, employee representatives and the public representing diverse cultures and backgrounds.
- Treat County employees, representatives of outside agencies and members of the public with courtesy and respect.
- Assess the customer's immediate needs and ensure customer's receipt of needed services through personal service or referral.
- Exercise appropriate judgment in answering questions and releasing information; analyze and project consequences of decisions and/or recommendations.

### Audit-Appraiser III (in addition to the above):

- Utilize statistical and data processing tools to analyze and interpret data.
- Learn to provide technical guidance, training and leadership to subordinate Audit-Appraisers.

### Audit-Appraiser IV (in addition to the above):

- Prepare appeal responses showing details and methods for determining assessed values.
- Apply audit and appraisal techniques in the valuation of high value, specialized business property.
- Formulate sound appraisal guidelines and audit techniques for specialized business.
- Lead and train subordinate audit team members in audit and appraisal methods appropriate to specialized industries.
- Make technical oral presentations.

## ■ EDUCATION/EXPERIENCE

Education, training, and/or experience that demonstrate possession of the knowledge, skills and abilities listed above. Examples of qualifying education/experience are: a bachelor's degree from an accredited college or university in accounting, business administration (with a major in accounting or finance), economics or closely related field, which included college course work in elementary accounting, intermediate accounting, advanced accounting, cost accounting, and auditing; AND,

### Audit-Appraiser I:

1. No experience required.

### Audit-Appraiser II:

1. One (1) year of substantially progressive and responsible experience as an Audit-Appraiser I in the County of San Diego Assessor's Office, OR
2. One (1) year of increasingly responsible experience applying accounting/audit procedures and the California Revenue and Taxation Code in the discovery, records audit, and assessment of business personal property.

#### Audit-Appraiser III:

1. Two (2) years of professional accounting experience for assessment purposes at the level of Audit-Appraiser II in the County of San Diego Assessor's Office, OR
2. Two (2) years of professional experience performing audits on complex, commercial/industrial firms, exercising a high degree of judgment in methods and techniques used in determining assessable values of personal property.

#### Audit-Appraiser IV:

1. One (1) year of professional accounting experience for assessment purposes at a level of Audit-Appraiser III in the County of San Diego Assessor's Office. Professional experience in Management Information Systems (M.I.S.) Completion of college level course work in computer science is highly desirable.

**Note:** Certification as a Public Accountant (CPA) by the California State Board of Accountancy is highly desirable and may be accepted as meeting the education requirement.

#### ■ ESSENTIAL PHYSICAL CHARACTERISTICS

**The physical characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of the classification(s). Reasonable accommodation may be made to enable an individual with qualified disabilities to perform the essential functions of a job, on a case-by-case basis.**

Continuous upward and downward flexion of the neck. Frequent: sitting, repetitive use of hands to operate computers, printers and copiers. Occasional: walking, standing, bending and twisting of neck, bending and twisting of waist, squatting, simple grasping, reaching above and below shoulder level, and lifting and carrying of files weighing up to 10 pounds.

#### ■ SPECIAL NOTES, LICENSES, OR REQUIREMENTS

##### License

A valid California class C driver's license, which must be maintained throughout employment in this class, is required at time of appointment, or the ability to arrange necessary and timely transportation for field travel. Employees in this class may be required to use their own vehicle.

##### Certification/Registration

Possession of a permanent Appraiser's Certificate from State Board of Equalization, within twelve (12) months from the date of appointment, which must be maintained throughout employment in these classes.

##### Working Conditions

Office environment; exposure to computer screens ; occasional travel in county, out of county and out of state.

##### Background Investigation

Must have a reputation for honesty and trustworthiness. Misdemeanor and/or felony convictions may be disqualifying depending on type, number, severity, and recency. Prior to appointment, candidates will be subject to a background investigation.

##### Probationary Period

Incumbents appointed to permanent positions in Audit-Appraiser I, II, and III classes shall serve a probationary period of 12 months (Civil Service Rule 4.2.5).

Incumbents appointed to permanent positions in Audit-Appraiser IV class shall serve a probationary period of 6 months (Civil Service Rule 4.2.5).

**New: May 16, 1989**  
**Retitled: December 10, 2001**  
**Reviewed: Spring 2003**  
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Audit-Appraiser I (Class No. 005528)	Union Code: AE	Variable Entry: Y
Audit-Appraiser II (Class No. 005527)	Union Code: AE	Variable Entry: Y
Audit-Appraiser III (Class No. 005526)	Union Code: AE	Variable Entry: Y
Audit-Appraiser IV (Class No. 005530)	Union Code: AE	Variable Entry: Y